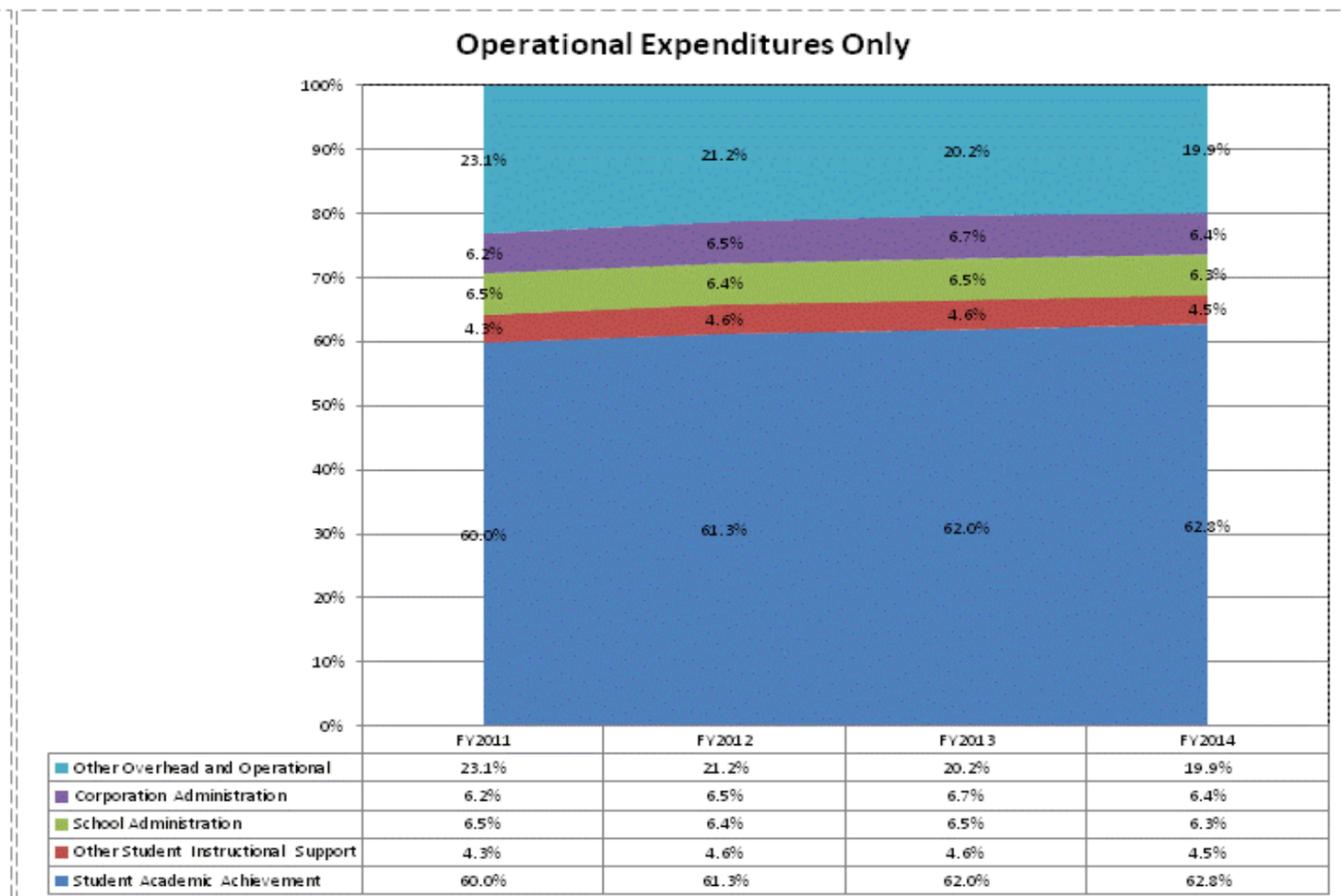
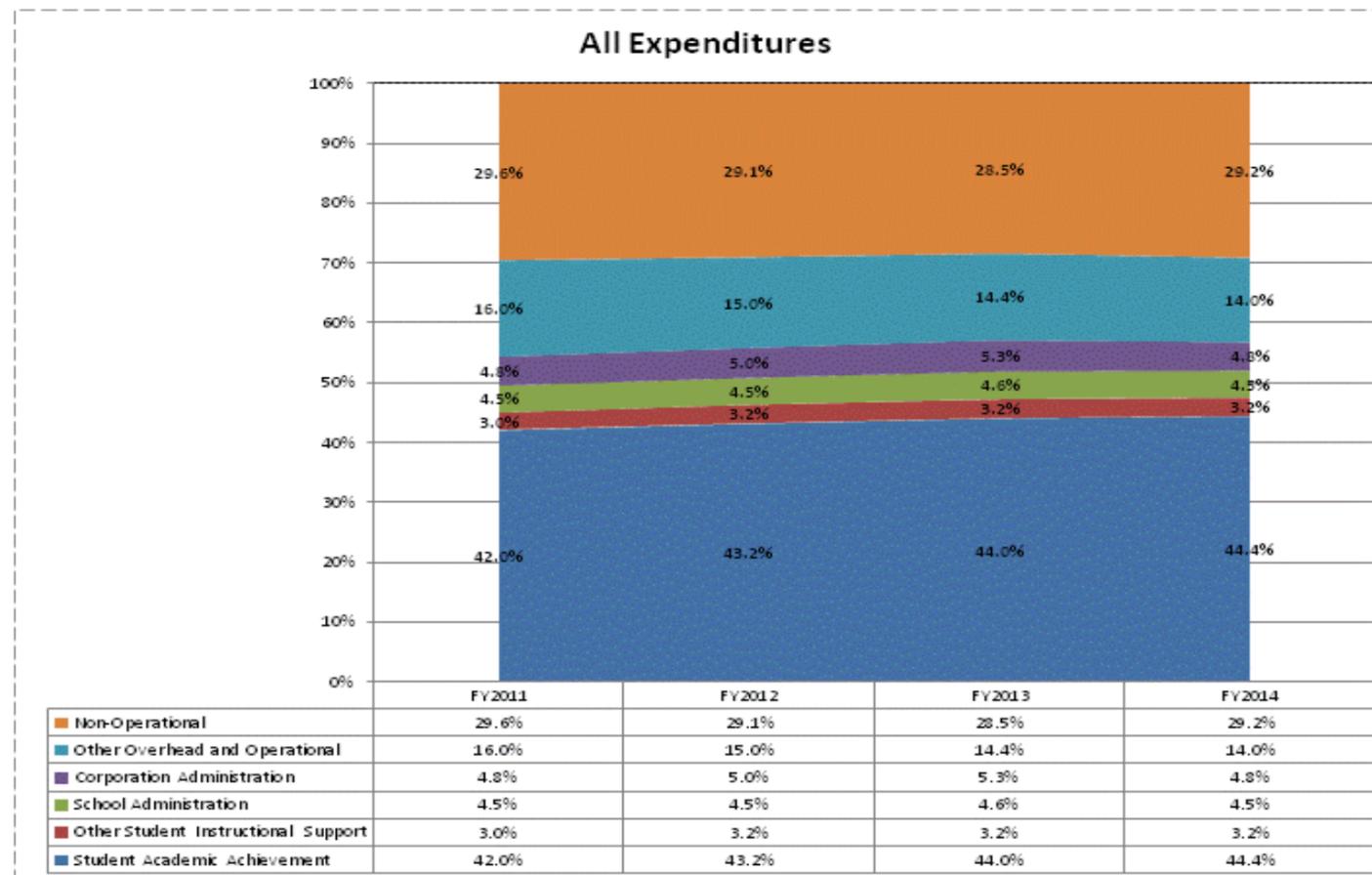


**School Corporation Expenditures by Expenditure Type**  
**Biannual Financial Report Data July 2013 - June 2014**  
**Westfield-Washington Schools (3030)**

Westfield-Washington Schools (3030)	FY 2006	FY06 % of Total Exp	FY 2009	FY09 % of Total Exp	FY 2013	FY13 % of Total Exp	FY 2014	FY14 % of Total Exp
Student Academic Achievement	\$23,459,546	43.5%	\$28,703,671	39.7%	\$34,811,344	44.0%	\$35,760,623	44.4%
Student Instructional Support	\$3,434,064	6.4%	\$5,660,840	7.8%	\$6,204,845	7.8%	\$6,143,775	7.6%
Overhead and Operational Nonoperational	\$11,885,438	22.1%	\$17,558,644	24.3%	\$15,513,193	19.6%	\$15,117,257	18.8%
Nonoperational	\$15,104,140	28.0%	\$20,319,030	28.1%	\$22,516,160	28.5%	\$23,525,777	29.2%
<b>Grand Total</b>	<b>\$53,883,187</b>		<b>\$72,242,185</b>		<b>\$79,045,541</b>		<b>\$80,547,433</b>	

Student Instructional Expenditures (Academic Achievement plus Support)	FY 2006	FY 2009	FY 2013	FY 2014
	49.9%	47.6%	51.9%	52.0%



**School Corporation Expenditures by Expenditure Type**  
**Biannual Financial Report Data July 2013 - June 2014**  
**Westfield-Washington Schools (3030)**

<u>Account</u>	<u>FY 2006</u>	<u>FY 2009</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>Increase from FY 2006</u>	<u>Increase from FY 2009</u>	<u>Increase from previous year</u>
<b>Student Academic Achievement</b>							
11050 Regular Programs; Full Day Kindergarten	\$0	\$158,383	\$1,403,052	\$1,826,776	N/A	> 500%	30%
11100 Regular Programs; Elementary	\$6,408,131	\$10,682,817	\$12,259,868	\$12,283,057	92%	15%	0%
11200 Regular Programs; Middle/Junior High	\$3,522,913	\$5,910,496	\$6,799,122	\$6,887,827	96%	17%	1%
11300 Regular Programs; High School	\$3,083,013	\$4,846,995	\$4,771,865	\$5,091,603	65%	5%	7%
11470 Vocational Education; Business Education	\$0	\$1,449	\$0	\$0	N/A	-100%	N/A
11520 Vocational Education; Area School Participation	\$0	\$174,227	\$191,122	\$158,445	N/A	-9%	-17%
11590 Other Vocational Education Programs	\$96,187	\$136,292	\$205,718	\$210,785	119%	55%	2%
11620 Regular Programs; Alternative Education Programs; Middle/Junior High School	\$0	\$0	\$0	\$0	N/A	N/A	N/A
11630 Regular Programs; Alternative Education Programs; High School	\$0	\$0	\$0	\$0	N/A	N/A	N/A
12110 Gifted And Talented; Gifted and Talented	\$22,223	\$0	\$0	\$0	-100%	N/A	N/A
12150 Gifted And Talented; High Ability Student Programs	\$14,274	\$184,482	\$1,615,115	\$1,570,625	> 500%	> 500%	-3%
12210 Mental Disabilities; Mild Mental Disabilities	\$1,586,185	\$38,792	\$0	\$0	-100%	-100%	N/A
12350 Physical Impairment; Homebound	\$25,844	\$11,370	\$44,207	\$20,591	-20%	81%	-53%
12420 Emotional Disabilities; Emotional Disabilities; All Others	\$0	\$30,672	\$0	\$0	N/A	-100%	N/A
12510 Culturally Different; Communication Disorders	\$337,704	\$84,412	\$64,902	\$53,445	-84%	-37%	-18%
12610 Learning Disability	\$0	\$44,712	\$3,276	\$2,224	N/A	-95%	-32%
12810 Special Education Preschool	\$222,238	\$205,140	\$404,319	\$410,546	85%	100%	2%
12900 Other Special Programs	\$17,303	\$3,131,896	\$4,315,137	\$4,635,391	> 500%	48%	7%
13600 Adult/Continuing Education Programs; Special Interest Programs	\$407	\$0	\$0	\$0	-100%	N/A	N/A
14300 Summer School Programs; High School	\$0	\$0	\$0	\$106,000	N/A	N/A	N/A
16100 Remediation Testing	\$7,607	\$7,362	\$3,774	\$927	-88%	-87%	-75%
16200 Preventive Remediation	\$73,262	\$47,387	\$38,554	\$26,216	-64%	-45%	-32%
17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Share)	\$94,360	\$0	\$0	\$0	-100%	N/A	N/A
17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Education	\$855,910	\$0	\$0	\$0	-100%	N/A	N/A
17500 Payments to Other Governmental Units Within State; Special Education; Interlocal Agreements	\$0	\$956,274	\$653,944	\$666,603	N/A	-30%	2%
17900 Payments to Other Governmental Units Within State; Other	\$0	\$0	\$15,542	\$15,957	N/A	N/A	3%
22110 Improvement of Instruction; Service Area Direction	\$166,214	\$260,108	\$256,343	\$232,119	40%	-11%	-9%
22120 Improvement of Instruction; Instruction and Curriculum Development	\$13,196	\$32,371	\$26,219	\$23,922	81%	-26%	-9%
22130 Improvement of Instruction; Instructional Staff Training	\$117,458	\$128,006	\$86,298	\$78,794	-33%	-38%	-9%
22190 Improvement of Instruction; Other Improvement of Instructional Services	\$0	\$0	\$19,248	\$35,159	N/A	N/A	83%
22220 Library/Media Services; School Library	\$480,399	\$746,168	\$831,355	\$800,656	67%	7%	-4%
22230 Library/Media Services; Audiovisual	\$14,207	\$16,906	\$0	\$0	-100%	-100%	N/A
22250 Library/Media Services; Computer Assisted Instruction Services	\$0	\$0	\$31,704	\$13,048	N/A	N/A	-59%
22290 Library/Media Services; Other Educational Media Services	\$41,009	\$0	\$0	\$0	-100%	N/A	N/A
22310 Instruction, Related Technology; Technology Service Supervision and Administration	\$29,970	\$12,991	\$5,523	\$3,988	-87%	-69%	-28%
22360 Instruction, Related Technology; Network Support	\$1,071,135	\$389,200	\$143,663	\$113,238	-89%	-71%	-21%
22380 Instruction, Related Technology; Professional Development for Instruction, Focused Technology	\$0	\$5,901	\$850	\$0	N/A	-100%	-100%
25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$433,567	\$458,862	\$620,624	\$492,682	14%	7%	-21%
25560 Textbooks for Rent or Resale; Textbooks and Workbooks	\$149,800	\$0	\$0	\$0	-100%	N/A	N/A
26497 2007 Account Code - Teachers Retirement Fund	\$1,249,053	\$0	\$0	\$0	N/A	N/A	N/A
<b>Student Academic Achievement Total</b>	<b>\$20,133,574</b>	<b>\$28,703,671</b>	<b>\$34,811,344</b>	<b>\$35,760,623</b>	<b>78%</b>	<b>25%</b>	<b>3%</b>
<b>Student Instructional Support</b>							
21110 Attendance and Social Work Services; Service Area Direction	\$44,039	\$0	\$0	\$0	-100%	N/A	N/A
21220 Guidance Services; Counseling Services	\$609,792	\$1,510,908	\$1,951,022	\$1,927,170	216%	28%	-1%
21340 Health Services; Nurse Services	\$194,095	\$373,305	\$427,340	\$429,192	121%	15%	0%
21390 Health Services; Other Health Services	\$35,658	\$15,372	\$6,706	\$6,261	-82%	-59%	-7%
21420 Psychological Testing	\$10,342	\$28,522	\$5,160	\$18,732	81%	-34%	263%
21520 Speech Pathology and Audiology Services; Speech Pathology Services	\$0	\$41,057	\$0	\$0	N/A	-100%	N/A
21810 Special Education Administration; Service Area Direction	\$84,037	\$153,609	\$175,152	\$173,655	107%	13%	-1%

**School Corporation Expenditures by Expenditure Type**  
**Biannual Financial Report Data July 2013 - June 2014**  
**Westfield-Washington Schools (3030)**

<u>Account</u>	<u>FY 2006</u>	<u>FY 2009</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>Increase from FY 2006</u>	<u>Increase from FY 2009</u>	<u>Increase from previous year</u>
24100 Office of The Principal	\$1,747,377	\$3,212,017	\$3,382,946	\$3,332,900	91%	4%	-1%
24900 Other Support Services, School Administration	\$158,261	\$326,051	\$256,519	\$255,866	62%	-22%	0%
<b>Student Instructional Support Total</b>	<b>\$2,883,600</b>	<b>\$5,660,840</b>	<b>\$6,204,845</b>	<b>\$6,143,775</b>	<b>113%</b>	<b>9%</b>	<b>-1%</b>
<b>Overhead and Operational</b>							
23110 Board of Education; Service Area Direction	\$27,350	\$21,728	\$23,285	\$19,941	-27%	-8%	-14%
23120 Board of Education; Service Area Assistants	\$47,340	\$100,886	\$98,243	\$96,173	103%	-5%	-2%
23150 Board of Education; Legal Services	\$8,372	\$14,744	\$3,365	\$63,787	> 500%	333%	> 500%
23160 Board of Education; Promotion Expenses	\$1,221	\$5,971	\$0	\$0	-100%	-100%	N/A
23190 Board of Education; Other Governing Body Services	\$10,628	\$8,582	\$844	\$0	-100%	-100%	-100%
23210 Executive Administration; Office of The Superintendent	\$320,925	\$470,583	\$466,344	\$441,538	38%	-6%	-5%
23220 Executive Administration; Community Relations	\$94,491	\$116,825	\$104,739	\$10,597	-89%	-91%	-90%
23230 Executive Administration; Staff Relations and Negotiations	\$65,816	\$27,897	\$324	\$0	-100%	-100%	-100%
23290 Executive Administration; Other Executive Administration Services	\$22,180	\$89,628	\$421,865	\$446,570	> 500%	398%	6%
25110 Fiscal Services; Office of The Business Manager	\$80,224	\$165,060	\$177,910	\$173,422	116%	5%	-3%
25120 Fiscal Services; Service Area Direction	\$31,213	\$22,798	\$0	\$0	-100%	-100%	N/A
25150 Fiscal Services; Payroll Services	\$179,564	\$329,930	\$323,982	\$304,833	70%	-8%	-6%
25191 Other Fiscal Services; Refund of Revenue	\$52,269	\$268,596	\$75,100	\$91,442	75%	-66%	22%
25192 Other Fiscal Services; Petty Cash	\$400	\$250	\$250	\$250	-38%	0%	0%
25195 Other Fiscal Services; Bank Account Service Charge	\$15,145	\$58,883	\$128,702	\$123,869	> 500%	110%	-4%
25196 Other Fiscal Services; Cash Change	\$1,790	\$1,781	\$2,091	\$2,041	14%	15%	-2%
25199 Other Fiscal Services; Other	\$0	\$0	\$100	\$0	N/A	N/A	-100%
25710 Personnel Services; Supervision of Personnel Services	\$0	\$137,131	\$161,125	\$159,015	N/A	16%	-1%
25720 Personnel Services; Recruitment and Placement	\$0	\$610	\$432	\$210	N/A	-66%	-51%
25730 Personnel Services; Personnel Services	\$0	\$6	\$57,077	\$56,549	N/A	> 500%	-1%
25750 Personnel Services; Health Services	\$2,851	\$440,103	\$191,139	\$189,578	> 500%	-57%	-1%
25790 Personnel Services; Other Professional Services	\$0	\$9,798	\$1,299	\$1,344	N/A	-86%	3%
25810 Administrative Technology Services; Technology Services Supervision And Administration	\$0	\$189,026	\$171,332	\$124,062	N/A	-34%	-28%
25850 Administrative Technology Services; Network Support	\$0	\$1,126,300	\$1,422,565	\$1,349,076	N/A	20%	-5%
25860 Administrative Technology Services; Hardware Maintenance And Support	\$0	\$587,116	\$313,124	\$162,861	N/A	-72%	-48%
25920 Ditch Assessments	\$124	\$1,222	\$8,167	\$12,340	> 500%	> 500%	51%
25950 Other Assessments	\$0	\$4,948	\$959	\$1,084	N/A	-78%	13%
25990 Other Support Services, Central	\$561,321	\$0	\$0	\$0	-100%	N/A	N/A
26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$3,714,150	\$4,532,927	\$3,991,694	\$4,284,565	15%	-5%	7%
26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$0	-\$60,658	\$2,633	\$8,680	N/A	N/A	230%
26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$2,108,958	\$3,013,609	\$1,206,079	\$631,529	-70%	-79%	-48%
26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$2,818	\$0	\$0	\$0	N/A	N/A	N/A
26499 2007 Account Code - Other	\$40,217	\$0	\$0	\$0	N/A	N/A	N/A
26600 Operation and Maintenance of Plant Services; Security Services	\$65,146	\$141,699	\$156,374	\$154,750	138%	9%	-1%
26700 Operation and Maintenance of Plant Services; Insurance	\$402,453	\$224,731	\$361,013	\$377,357	-6%	68%	5%
26800 Operation and Maintenance of Plant Services; Other Operation and Maintenance of Plant	\$0	\$0	\$52,093	\$110,658	N/A	N/A	112%
27010 Student Transportation; Service Area Direction	\$125,234	\$94,918	\$107,717	\$99,191	-21%	5%	-8%
27100 Student Transportation; Vehicle Operation	\$938,968	\$1,614,954	\$1,733,615	\$1,761,560	88%	9%	2%
27200 Student Transportation; Monitoring Services	\$108,526	\$144,998	\$155,936	\$149,571	38%	3%	-4%
27300 Student Transportation; Vehicle Servicing and Maintenance	\$567,046	\$849,414	\$1,028,816	\$1,126,284	99%	33%	9%
27400 Student Transportation; Purchase of School Buses	\$242,630	\$812,847	\$0	\$0	-100%	-100%	N/A
27500 Student Transportation; Insurance on Buses	\$3,574	\$1,273	\$32,239	\$33,450	> 500%	> 500%	4%
27900 Student Transportation; Other Student Transportation Services	\$77,619	\$152,262	\$119,089	\$118,613	53%	-22%	0%
27910 Student Transportation; Bus Driver Training	\$267	\$739	\$860	\$0	-100%	-100%	-100%
31100 Food Services Operations; Service Area Direction	\$0	\$0	\$0	\$4,780	N/A	N/A	N/A
31200 Food Services Operations; Food Preparation and Dispensing	\$918,081	\$974,151	\$1,530,794	\$1,528,266	66%	57%	0%

**School Corporation Expenditures by Expenditure Type**  
**Biannual Financial Report Data July 2013 - June 2014**  
**Westfield-Washington Schools (3030)**

<u>Account</u>	<u>FY 2006</u>	<u>FY 2009</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>Increase from FY 2006</u>	<u>Increase from FY 2009</u>	<u>Increase from previous year</u>
31400 Food Services Operations; Food Purchases	\$627,310	\$860,380	\$879,877	\$897,422	43%	4%	2%
<b>Overhead and Operational Total</b>	<b>\$11,466,222</b>	<b>\$17,558,644</b>	<b>\$15,513,193</b>	<b>\$15,117,257</b>	<b>32%</b>	<b>-14%</b>	<b>-3%</b>
<b>Nonoperational</b>							
33400 Athletic Coaches	\$185,185	\$240,500	\$358,935	\$358,761	94%	49%	0%
33990 Other Community Services; Other	\$11,700	\$23,130	\$69,895	\$79,248	> 500%	243%	13%
43000 Facilities Acquisition and Construction; Professional Services	\$24,780	\$57,207	\$34,199	\$47,928	93%	-16%	40%
45100 Building Acquisition, Construction and Improvement; Building Acquisition, Construction and Im	\$0	\$3,985	\$1,538,448	\$1,148,816	N/A	> 500%	-25%
45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$196,500	\$144,785	\$85,750	\$83,474	-58%	-42%	-3%
47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$338,904	\$331,898	\$92,366	\$59,226	-83%	-82%	-36%
51100 Debt Services; Principal on Debt; Bonds	\$402,189	\$230,000	\$140,000	\$455,000	13%	98%	225%
52100 Debt Services; Interest on Debt; Bonds	\$0	\$159,951	\$55,544	\$41,617	N/A	-74%	-25%
52200 Debt Services; Interest on Debt; Temporary Loans	\$172,385	\$311,713	\$57,823	\$46,808	-73%	-85%	-19%
53100 Debt Services; Lease Rental; Buildings ; Principal	\$13,507,500	\$9,685,000	\$13,210,000	\$14,435,000	7%	49%	9%
53150 Debt Services; Lease Rental; Buildings ; Interest	\$0	\$8,826,244	\$6,794,632	\$6,684,893	N/A	-24%	-2%
53200 Debt Services; Lease Rental; Equipment ; Principal	\$0	\$77,373	\$0	\$0	N/A	-100%	N/A
53250 Debt Services; Lease Rental; Equipment ; Interest	\$0	\$1,472	\$0	\$0	N/A	-100%	N/A
53400 Debt Services; Lease Rental; Other ; Principal	\$0	\$23,206	\$15,068	\$1,732	N/A	-93%	-89%
54200 Common School Fund; Principal	\$187,086	\$132,729	\$0	\$0	-100%	-100%	N/A
54250 Common School Fund; Interest	\$0	\$16,660	\$0	\$0	N/A	-100%	N/A
59200 Other Debt Services Obligations; Bank Fee	\$0	\$9,300	\$11,800	\$13,375	N/A	44%	13%
60700 Nonprogramed Charges; Scholarships	\$37,100	\$43,875	\$51,700	\$69,900	88%	59%	35%
<b>Nonoperational Total</b>	<b>\$15,063,329</b>	<b>\$20,319,030</b>	<b>\$22,516,160</b>	<b>\$23,525,777</b>	<b>56%</b>	<b>16%</b>	<b>4%</b>
<b>Prorated By Fund</b>							
26492 2007 Account Code - Social Security	\$1,527,947	\$0	\$0	\$0	N/A	N/A	N/A
26494 2007 Account Code - Group Insurance	\$2,806,652	\$0	\$0	\$0	N/A	N/A	N/A
26496 2007 Account Code - Unemployment Compensation	\$1,863	\$0	\$0	\$0	N/A	N/A	N/A
<b>Prorated By Fund Total</b>	<b>\$4,336,462</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>